

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 8TH AUGUST 2007 / 17TH SRAVANA 1929

WP(C).No. 24145 of 2007(Y)

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PETITIONER:

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C.A.NASEERA, THOUSAFIC MANZIL,  
PADINHARMOOLA, MUTTATHODY P.O.,  
KASARGOD DISTRICT.

BY ADV. SRI.V.P.SUKUMAR  
SRI.JAIRAM.V.MENON

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,  
OFFICE OF THE ASSISTANT COMMISSIONER(KVAT),  
SPECIAL CIRCLE, KASARGOD.
2. THE DEPUTY COMMISSIONER(APPEALS),  
COMMERCIAL TAXES, KOZHIKODE.
3. THE TAHSILDAR(REVENUE RECOVERY),  
KASARGOD.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 08/08/2007, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 24145 of 2007**  
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**Dated, this the 8<sup>th</sup> day of August, 2007**

**J U D G M E N T**

Since petitioner has filed appeal against sales tax assessment for the year 2002-03, there will be stay against recovery of balance arrears of tax till disposal of the appeal on petitioner remitting one-third of the demand within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeal and in that case, appeal will be disposed of in the usual course.

This writ petition is disposed of as above.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**